

ATTENTION: Package 1023 Is Revised

A section 501(c)(3) organization applying for tax-exempt status as of December 1, 2006, **must** file an updated Form 1023 with the revision date of June 2006. For the convenience of organizations that have started completing the existing version of this form, the IRS will continue to accept the Package 1023, *Application for Exemption Under Section 501(c)(3) of the Internal Revenue Code*, dated October 2004, until that time.

1. When will the revised Form 1023 be available?

The June 2006 Form 1023 and revised instructions is currently available for downloading at www.irs.gov. The revised printed Package 1023 (Form 1023 and Instructions for Form 1023) will be available from the IRS at the end of August 2006, by calling toll-free (800) 829-3676.

2. Will the IRS accept the October 2004 version of Form 1023 before December 1, 2006?

Yes. Although an organization is encouraged to file the June 2006 Form 1023, it may file the October 2004 version during a transition period that will end December 1, 2006. Organizations are reminded that user fees have increased, and they must pay the [correct user fee amount](#) even if they use the October 2004 version of Form 1023.

3. What if an organization files the October 2004 version of Form 1023 on or after December 1, 2006?

If an organization files the October 2004 version of Form 1023 on or after December 1, 2006, the IRS will return it to the organization as an incomplete application. The IRS will also provide the organization with the June 2006 Package 1023 (form and instructions).

4. What changed on the June 2006 Form 1023?

User fee information contained in Part XI is updated. In addition, the space for the Director, Exempt Organizations, to sign an extension to extend the statute for assessment of tax under section 4940 of the Internal Revenue code is identified as being for "Official Use Only."

5. Why can't the October 2004 Form 1023 be accepted beginning December 1, 2006?

IRS is initiating a modernized case control system that is programmed to accept the June 2006 Form 1023.

6. How can an organization obtain more information about Form 1023?

Information about applying for recognition of exemption is available on the IRS website at www.irs.gov/charities/charitable/index.html. An organization may also contact an exempt organization customer account representative toll-free at (877) 829-5500.